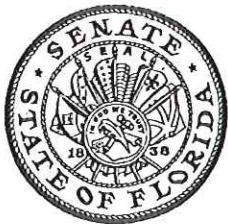


MIKE HARIDOPOLOS
President



Senator Arthenia L. Joyner
Senator Evelyn J. Lynn
Senator Maria Lorts Sachs
Senator Stephen R. Wise

DEAN CANNON
Speaker



Representative Larry Ahern
Representative Daphne D. Campbell
Representative Jeff Clemens
Representative Bryan Nelson
Representative Kenneth Roberson

THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING COMMITTEE

Representative Debbie Mayfield, Chair
Senator Jim Norman, Vice Chair

May 1, 2012

Honorable Garry Breeden, Chair
Sumter County Board of County Commissioners
7375 Powell Road
Wildwood, Florida 34785



Dear Chair Breeden:

When a new special district is created, Section 189.418(1), Florida Statutes, requires the special district to file specified information with the Department of Economic Opportunity (DEO) within 30 days after the adoption of its creation document. [Note: Prior to October 1, 2011, this notification was provided to the Department of Community Affairs (DCA).]

The DEO uses this information to maintain the *Official List of Special Districts Online* which helps to ensure the transparency of information about Florida's special districts. In addition, numerous organizations, including state and local agencies, use this information to coordinate activities, compile financial and other information, and monitor special districts for compliance purposes. Timely and accurate reporting of this information by local governmental entities is very important.

Recently, state officials became aware of a special district that was created by a county more than two decades ago, yet it was not reported to the DCA until 2011 when a citizen called the DCA to inquire about the lack of financial reports for the special district. DCA staff then contacted the county regarding the inquiry and discovered that this particular special district had never filed any of the required financial reports with the state. Since its existence was not known by the state offices that track financial reporting, this special district had never been subject to state action by the Joint Legislative Auditing Committee (Committee) pursuant to Section 11.40, Florida Statutes, for failure to file these reports.

To help ensure that the state is aware of all special districts created by counties and municipalities, I am asking each county and each municipality to review the list of special districts that already appear on the *Official List of Special Districts Online* and verify whether it is complete and accurate or needs updating. Enclosed is the list of special districts located, in whole or in part, in **Sumter** County. To verify, please complete the enclosed attestation form to indicate whether all special districts that have been created by the **Sumter** County Board of County Commissioners are included on the list. Please add, in the space provided on the form, any special districts, or potential special districts, that have not been included.

Honorable Garry Breedon, Chair
Sumter County Board of County Commissioners
May 1, 2012
Page Two

What is/is not a special district?

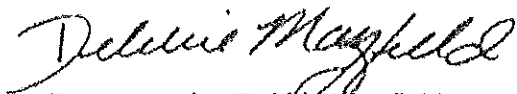
Section 189.403, Florida Statutes, defines a special district as a unit of local special-purpose government operating in a limited geographical area (i.e., one or more counties, one or more municipalities, a neighborhood, etc.) and created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. A special district has limited, explicit authority that is specified in its charter and/or the laws under which it operates. In addition, its governing board has policy-making powers as opposed to an advisory function. Special districts provide approximately 70 specialized governmental functions in Florida, including community development, community redevelopment, neighborhood improvement, industrial development, housing finance, health facilities, educational facilities fire control, and library services.

Special districts do not include school districts; community college districts; Municipal Service Taxing or Benefit Units (MSTU/MSBU); Seminole and Miccosukee Tribe Special Improvement Districts; or, boards providing electrical services that are political subdivisions of a municipality or part of a municipality. Enclosed is an alphabetical list of select entities from across the State that the DEO and the DCA have determined are not special districts.

If you have an entity in your county that is not included on the enclosed list of special districts, and you are unsure whether it meets the definition of a special district, please call Jack Gaskins with DEO's Special District Information Program Office at (850) 717-8430. Also, if you believe that any entity in your county that is included on the enclosed list of non special district entities meets the definition of a special district in Section 189.403, Florida Statutes, please call Mr. Gaskins.

Oversight and accountability for all levels of government are very important issues for me. Unless state officials are informed of all local governmental entities that are created, those charged with enforcement cannot effectively perform their jobs. Again, I respectfully request that you review the enclosed list of special districts, complete the attestation form, and return the form to the Committee's office at your earliest convenience. I thank you in advance for your attention to this matter. If you have any questions, please do not hesitate to contact either Kathy DuBose or Debbie White, Committee staff, at (850) 487-4110.

Best Regards,



Representative Debbie Mayfield
Chair

cc: Bradley Arnold, County Administrator ✓

Enclosures: List of Special Districts in Sumter County
Attestation Form
DEO Non-District Report

ATTESTATION

Verification of the Official List of Special Districts Online (April 2012)

The enclosed list of special districts for Sumter County (*please select one*):

_____ is complete. *All special districts that have been created by our county are included.*

_____ is NOT complete. *One or more special districts created by our county are not included.*

If the list is NOT complete, please provide the name and contact information for each omitted special district. Attach additional pages as needed.

Name of Special District

Registered Agent's Name

Registered Agent's Phone #

NOTE: Please see Section 189.418, F.S., for statutory requirements for registering these special districts with the DEO. This form does not satisfy the statutory requirements.

I _____ (NAME), _____ (POSITION TITLE) attest
that, to the best of my knowledge, the above information is complete and accurate as of the
_____ (DATE) of _____ (MONTH), 2012. _____
(SIGN HERE)

Also, please list the name of any other special district *located, in whole or in part, in your county* that you are aware of and is not included on the enclosure.

Name of Special District

Who do you believe created the Special District?
(i.e., name of municipality)

PLEASE RETURN TO THE JOINT LEGISLATIVE AUDITING COMMITTEE

E-Mail: jlac@leg.state.fl.us

Fax: 850.922.5667

Address: 111 West Madison St., Rm. 876; Tallahassee, FL 32399-1400